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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/647,357	
	Filing Date	August 25, 2003	
	First Named Inventor	Michael Choi	
	Art Unit	2837	
	Examiner Name	Edgardo San Martin	
Total Number of Pages in This Submission	3	Attorney Docket Number	81044321

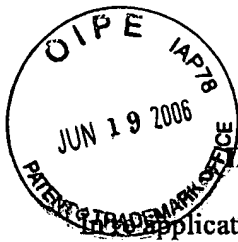
ENCLOSURES (Check all that apply)		
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Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT		
Firm Name	Alleman Hall McCoy Russell & Tuttle LLP	
Signature		
Printed name	John D. Russell	
Date	June 19, 2006	Reg. No. 47,048

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application of:

June 19, 2006

MICHAEL CHOI and AMIR KEYVANMANESH

Serial No. : 10/647,357

Group Art Unit: 2837

Filed : August 25, 2003

Examiner: Edgardo San Martin

For : NOISE ATTENUATION DEVICE FOR A VEHICLE EXHAUST
SYSTEMCommissioner for Patents
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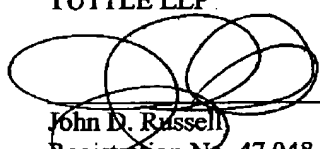
COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Applicants received a Notice of Allowance dated March 22, 2006, on the above-identified patent application. In the Notice, the Examiner allowed claims 1-25. The Examiner also paraphrased applicant's claimed invention as part of the stated reasons for allowance. Applicant agrees with the Examiner's conclusions regarding the patentability of the allowed claims, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, applicant believes that the application is allowable because the prior art fails to teach or suggest the invention as claimed, independent of how the invention is paraphrased.

Please contact the undersigned if you have any questions or comments, or if applicant can be of any assistance in expediting issuance of the patent.

CERTIFICATE OF FACSIMILE

I hereby certify that this correspondence is being sent via facsimile to the U.S. Patent and Trademark Office at (571) 273-2885 on June 19, 2006.


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